

IN THE
Supreme Court of the United States
OCTOBER TERM, 1982

BACCHUS IMPORTS, LTD.,
and EAGLE DISTRIBUTORS, INC.,

Appellants,

v.

GEORGE FREITAS, Director of Taxation of the State of
Hawaii,

Appellee.

On Appeal From The Supreme Court Of The State Of Hawaii

**APPENDIX OF STATUTES OF
AMICUS CURIAE DISTILLED SPIRITS
COUNCIL OF THE UNITED STATES, INC.
IN SUPPORT OF REVERSAL**

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ALABAMA**ALA. CODE (Supp. 1982)****§ 28-6-1. Definitions.**

When used in this chapter, the following words and phrases shall have the following meanings, respectively, unless the context clearly indicates otherwise:

(1) **NATIVE FARM WINERY.** A winery where the annual production does not exceed 100,000 gallons, and 75 percent or more of the berries, fruit, produce or honey used in the manufacture of such wine is grown and produced in Alabama by the native farm winery permit holder upon land owned or leased by the permit holder in the vicinity of his farm winery.

(2) **NATIVE FARM WINE.** Any product having an alcohol content not to exceed 14 percent by volume and made in accordance with the revenue laws of the United States, which is produced on a native farm winery.

...

§ 28-6-4. Privilege license tax imposed; excise tax levied; exception; monthly report and remittance; application to import fruit, etc., when not available; deposit of taxes.

...

(b) There is hereby levied and assessed an excise tax upon each case of native farm wine sold by a manufacturer to any source to be collected from the manufacturer in an amount equal to \$.05 per gallon. However, native farm wine produced in Alabama for export and sale without this state shall not be subject to said excise tax, but such tax shall accrue or be collected on native farm wines dispensed, as free samples in quantities of not more than six ounces, in the tasting room or wine cellar of a native farm winery. The excise tax provided for in this section shall be in lieu of all other taxes imposed.

(d) Provided that such fruit, produce or honey used in the manufacture of native Alabama wine is not available in Alabama due to an act of God, the holder of a farm winery permit may apply to the Alabama alcoholic beverage control board for permission to import such produce.

....

§ 28-7-3. Definitions.

The following words or phrases, unless the context clearly indicates otherwise, shall have the meaning ascribed to them in this section:

....

(2) **WINE.** All beverages made from the fermentation of fruits, berries or grapes, with or without added spirits and produced in accordance with the laws and regulations of the United States, containing not more than 24 percent alcohol by volume, and includes all sparkling wines, carbonated wines, special natural wines, rectified wines, vermouths and like products, including restored or unrestored pure condensed juice.

(3) **TABLE WINE.** Any wine containing not more than 14 percent alcohol by volume. Table wine is not vinous liquor.

....

§ 28-7-16. Tax on sale of table wine; amount; collection; disposition of proceeds; exclusive; exemption.

(a) **LEVY.**—There is hereby levied in addition to the license taxes provided for by this chapter and municipal and county license taxes and in addition to any marked-up price made by the board on wine sold by the board a privilege or excise tax measured by and graduated in accordance with the volume of sales of table wine and shall be an amount equal to 35 percent of the cost of table wine to the wholesale licensee or board, to be collected from the purchaser by the board or by a licensed retailer.

(b) COLLECTION.—The tax levied by subsection (a) of this section shall be added to the sales price of all table wine sold and shall be collected from the purchasers. The tax shall be collected in the first instance from the wholesaler where table wine is sold or handled by wholesale licensees, and by the board from whomever makes sales when table wine is sold by the board. It shall be unlawful for any person who is required to pay the tax in the first instance to fail or refuse to add to the sales price and collect from purchaser the required amount of tax, it being the intent and purpose of this provision that the tax levied is in fact a levy on the consumer. . . .

....

ARKANSAS

ARK. STAT. ANN. (Supp. 1983)

§ 48-402. Rate of tax.

There is hereby levied and there shall be collected as provided by law and regulation the following taxes:

(a) A tax at the rate of two dollars and eighty-seven and one-half cents (\$2.875) on each gallon of spirituous liquor sold or offered for sale in the State of Arkansas.

ARK. STAT. ANN. § 48.402 (1977)

(b) a tax at the rate of seventy-five cents (75¢) on each gallon of vinous liquor (except wines fermented and manufactured within the State of Arkansas, from grapes, berries or other fruits grown in Arkansas, as authorized by Act 69 of the Acts of the General Assembly of 1935, as amended (Ark. Stats. (1947) Sections 48-601—48-612), sold or offered for sale in the State of Arkansas.

ARK. STAT. ANN. (Supp. 1983)

§ 48-603. Manufacture and sale lawful.—Hereafter, it shall be lawful to manufacture wine from the juices of grapes, berries, and other fruits, and from vegetables, grown in the State of Arkansas, and to sell the same in and out of this State. Provided, that during a period of a Native Wine Industry Disaster Relief Program, as declared by the Commissioner of Revenues of this State in the manner authorized by law, a native winery may acquire from sources outside this State quantities of grapes, berries, fruits, and/or vegetables, or, juices, pulp, or blendable wine produced therefrom, to be used in the manufacture of wine in this State, in quantities which do not exceed the percentage of each such product, as determined by the Native Wine Industry Disaster Relief order of the Commissioner of Revenues, as being representative of the percentage of each of said products during each year covered by the order of the Commissioner of Revenues deemed by him

to have resulted or to result from the loss of production due to the natural disaster, as determined by the Commissioner and set forth in his order. Whenever reference is made in this Act to the acquisition of grapes, berries, fruits, and/or vegetables from sources outside this State to be used for the purposes, and in the quantities authorized herein, for the production of native wines, said terms shall also be deemed to construe the acquisition of equivalent amounts thereof in the forms of juices, pulp, or blendable wines to be used in the manufacture or blending of native wines in this State within the allowable percentages of such products used in the preparation of such juices, pulp, or blendable wines as set forth in the Commissioner's order.

ARK. STAT. ANN. (1977)

§ 48-608. Tax upon the manufacture of wine.—For the privilege of manufacturing wine and selling it at the winery there is hereby imposed, assessed, and levied a tax of five cents (5¢) per gallon upon all wines manufactured under the provisions of this act [§§ 48-601—48-612], said tax to be paid by the manufacturer upon completion of fermentation. . . .

§ 48-636. Importation of wines for blending with local wines subject to tax.—(a) Arkansas wineries are hereby authorized to import into Arkansas, finished or unfinished wines for blending with Arkansas red or white wines. Such wines shall be shipped into this State and blended according to regulations as set forth in federal wine regulations and labeled according to 27 CFR 4.22 through 27 CFR 4.25 which requires that the appellation [appellation] of origin of "Arkansas Wines" can be used only on those wines which contain seventy-five per cent (75%) Arkansas grown grapes or other materials.

(b) The Arkansas winery shall pay a tax of seventy-five cents (75¢) per gallon on all such wines imported into this State if such wines are sold in Arkansas. The seventy-five cents (75¢) per gallon tax shall be required to be paid only on the portion of the blend not grown and produced in Arkansas. The tax on the Arkansas grown portion of the wine blend shall be the same as

now required for wines produced from Arkansas produced fruits and vegetables. . . .

§ 48-707. **Manufacture and sale.**—It shall be lawful for any person under the terms and provisions hereof to manufacture and sell within the State of Arkansas and for export without the State of Arkansas brandy, cordials or other distillates, or their components, of and from agricultural or horticultural products, such as peaches, apples, cherries, plums, grapes, boysenberries, blackberries, and other fruits produced solely within the State of Arkansas, or both, when such person shall have become qualified to do so under the provisions hereof.

§ 48-708. **Application for permit—Residence requirements.**—Upon application by any qualified person, the Alcoholic Beverage Control Department, or any successor thereof performing its functions as now defined by law, shall issue to such person a manufacturers [manufacturer's] permit which shall authorize and permit such person to manufacture and sell under the terms and provisions hereof brandy, cordials or other distillates or component parts thereof manufactured solely from agricultural or horticultural products produced within the State of Arkansas; provided, no such permit shall be granted to any person, firm or corporation who shall not have been, or whose members or all the stockholders thereof, shall not have been a citizen and resident, maintaining bona fide residence and domicile with the State of Arkansas for a continuous period of five [5] years next preceding the date of making such application.

§ 48-711. **Tax on sales within state.**—The holder of such permit shall pay a tax of \$1.00 per gallon, payable and collectible in the manner as in the case of other taxes on intoxicating liquors now provided on all of such products sold for consumption within the State of Arkansas to the holders of wholesale or retail liquor permits within the State. Such manufacturer may sell such products for export without the State, or to the manufacturers of native wine in the State for use in the

fortification thereof, free of payment of such taxes, under such rules and regulations as may be provided pursuant to the authority of his act.

CONNECTICUT

CONN. GEN. STAT. ANN. (West 1983)

§ 12-451. Additional reciprocal tax

"State," when used in this section, shall include the District of Columbia, any other state of the United States and any foreign country. If any other state imposes taxes on alcoholic beverages manufactured in Connecticut and brought into such other state in excess of the taxes imposed on alcoholic beverages manufactured in such other state, the Connecticut commissioner of revenue services shall, in addition to the tax on alcoholic beverages provided by this chapter, impose an additional tax on alcoholic beverages manufactured in such other state and brought into this state, which shall represent the excess of taxes imposed on Connecticut alcoholic beverages brought into such other state over the taxes imposed by such other state on alcoholic beverages manufactured in such other state. The commissioner of revenue services shall issue regulations relative to the levy of such additional tax, shall send a copy of such regulations to each licensed distributor, shall file a copy thereof with the state treasurer and a copy with the state comptroller, and shall further cause to be published in a newspaper having general circulation in such other state a notice relative to such additional tax.

DELAWARE**DEL. CODE ANN. tit. 4 (1975)****§ 728. Retaliatory beer tax and regulations; violations by out of state manufacturers of beer; hearing, penalties and appeal.**

(a) In addition to compliance with all other provisions of this title, the Commission shall require each person, not a licensee of this State, who desires to sell beer manufactured outside this State to licensees of this State, to pay to the Commission the same fee or fees as are required to be paid in the State, territory or country of origin of such beer by a person, not a licensee thereof, who desires to sell beer manufactured in this State to licensees of such state, territory or country of origin. . . .

.....

FLORIDA

Act of July 19, 1983, ch. 349, Laws 1983, Senate Bill No. 3-XXX

....

Section 14. [Subsection] (1) . . . of section 564.06, Florida Statutes, [is] amended to read:

§ 564.06 Excise taxes on wines and beverages; exemptions

(1) As to beverages including wines, except natural sparkling wines and malt beverages, containing more than 1 percent alcohol by weight and less than 14 percent alcohol by weight, there shall be paid by all manufacturers and distributors a tax at the rate of \$2.25 ~~\$1.75~~ per gallon.

FLA. STAT. ANN. § 564.06 (West Supp. 1983)

(2) As to all wines, except natural sparkling wines, containing more than 1 percent alcohol by weight and less than 14 percent alcohol by weight, manufactured in Florida from Florida-grown fresh fruits, berries, or grapes and not from concentrates thereof, except concentrates of fruits, berries, or grapes grown and concentrated in Florida and bottled in Florida, and upon all other such beverages, except malt beverages, containing more than 1 percent alcohol by weight and less than 14 percent alcohol by weight manufactured and bottled in Florida from Florida-grown citrus products, citrus byproducts, honey, fresh fruits, berries, grapes, sugarcane, guavas, potatoes, peaches, papayas, strawberries, and mangoes, and not from concentrates thereof, except concentrates grown and concentrated in the state, the tax imposed by subsection (1) shall not apply.

Act of July 19, 1983, ch. 349, Laws 1983, Senate Bill No. 3-XXX

....

Section 14. [Subsection] . . . (3) . . . of section 564.06, Florida Statutes, [is] amended to read:

(3) As to all wines, except natural sparkling wines containing 14 percent or more alcohol by weight, there shall be paid by manufacturers and distributors a tax at the rate of ~~\$3.52-43~~ per gallon, except that this tax shall not be required to be paid upon all wines manufactured in Florida from fresh fruits, berries, or grapes grown in Florida and not from concentrates thereof, except concentrates of fruits, berries, or grapes grown and concentrated in this state, bottled within this state, and containing 14 percent or more of alcohol by weight.

FLA. STAT. ANN. § 564.06 (West Supp. 1983)

(4) As to natural sparkling wines, there shall be paid by all manufacturers and distributors a tax at the rate of \$3.50 per gallon, except that this tax shall not be required to be paid upon all natural sparkling wines manufactured in Florida from fruits, berries, or grapes grown in Florida and not from concentrates thereof, except concentrates of fruits, berries, or grapes grown and concentrated in this state and bottled within this state.

(5) As to all beverages taxed under this section which are manufactured or bottled in Florida, there shall be a 2-percent discount allowed to the manufacturer or bottler on the amount of taxes assessed against wine for his losses from shrinkage, in filtering, breakage, and waste in bottling, said 2 percent to be computed on the taxable amount assessed by the state when sold taxpaid, and said 2 percent shall be deducted by the manufacturer or bottler on his monthly report.

....
Act of July 19, 1983, ch. 349, Laws 1983, Senate Bill No. 3-XXX

....
Section 15. Subsection (1) of section 565.12, Florida Statutes, is amended to read:

§ 565.12 Excise tax on liquors and beverages

(1)(a) As to beverages containing 14 percent or more of alcohol by weight and not more than 48 percent of alcohol by weight, except wines, there shall be paid by all manufacturers, distributors and vendors a tax at the rate of \$6.50 ~~\$4.75~~ per gallon.

(b) As to all such beverages manufactured and bottled in Florida from Florida-grown citrus products, citrus byproducts, honey, fresh fruits, berries, grapes, sugarcane, guavas, potatoes, peaches, papayas, strawberries, and mangoes, and not from concentrates thereof, except concentrates grown and concentrated in the state, the tax imposed by paragraph (a) shall not apply. However, in lieu thereof there shall be paid by all manufacturers and distributors a tax at the rate of \$4.15 ~~\$2.39~~ per gallon.

FLA. STAT. ANN. § 565.12 (West Supp. 1983)

(2)(a) As to beverages containing more than 48 percent of alcohol by weight, there shall be paid by all manufacturers, distributors, and vendors a tax at the rate of \$9.53 per gallon.

(b) As to all such beverages manufactured and bottled in Florida from Florida-grown citrus products, citrus byproducts, honey, fresh fruits, berries, grapes, sugarcane, guavas, potatoes, peaches, papayas, strawberries, and mangoes, and not from concentrates thereof except concentrates grown and concentrated in the state, the tax imposed by paragraph (a) shall not apply. However, in lieu thereof there shall be paid by all manufacturers and distributors a tax at the rate of \$4.75 per gallon.

...

FLA. STAT. ANN. (West Supp. 1983)

§ 565.14 Requirements necessary to qualify for tax rate for Florida-grown products

(1) In order to qualify, in whole or in part, for the Florida tax rate provided in § 565.12(1)(b), (2)(b), an alcoholic bever-

age must be manufactured exclusively from raw materials, except for flavoring extracts, produced in Florida and may not be blended with whiskey produced in any other state. Such beverage must be either distilled and bottled by a distiller licensed under § 565.03(1)(a) 1. and (b) who conducts distilling operations only in Florida and in no other state, or bottled by a bottler licensed under § 565.03(1)(a) 2. who conducts bottling operations only in Florida and in no other state. Such beverages shall bear a Florida sunburst emblem no smaller than one half inch in diameter reading "Made in Florida."

(2) If a Florida distiller is an individual or copartnership, such individual or copartnership shall be deemed to be conducting distilling operations in a state other than Florida if the individual or any member of the copartnership is interested or connected, directly or indirectly, or if such distiller produces an alcoholic beverage sold under a brand name identical or deceptively similar to the brand name of any corporation which is engaged, directly, indirectly, or through any subsidiary or affiliate corporation, including any stock ownership as set forth in subsection (3), in distilling spirituous liquors in any state other than the state of Florida.

(3) If a Florida distiller shall be a corporation, such corporation shall be deemed to be engaged in distilling operations in a state other than Florida when such corporation is affiliated with, directly or indirectly, or if such distiller produces an alcoholic beverage sold under a brand name identical or deceptively similar to the brand name of any other corporation, which is engaged in distilling spirituous liquors in any state other than Florida, or when such corporation is controlled by, or the majority of stock therein is owned by another corporation, which latter corporation owns or controls in any way the majority of stocks or controlling interest in any other corporation which is engaged directly or indirectly in distilling spirituous liquors in any state other than Florida.

(4) If a Florida bottler is an individual or copartnership, such individual or copartnership shall be deemed to be conduct-

ing bottling operations in a state other than Florida in the event the individual or any member of the copartnership is interested or connected, directly or indirectly, or if such bottler produces an alcoholic beverage sold under a brand name identical or deceptively similar to the brand name of any corporation which is engaged, directly or indirectly, or through any subsidiary or affiliate corporation, including any stock ownership as set forth in subsection (5) in bottling spirituous liquors in any state other than Florida.

(5) If a Florida bottler is a corporation, such corporation shall be deemed to be carrying on bottling operations in a state other than Florida when such corporation is affiliated with, directly or indirectly, or if such bottler produces an alcoholic beverage sold under a brand name identical or deceptively similar to the brand name of any other corporation which is engaged in bottling spirituous liquors in any state other than Florida, or when such corporation is controlled by or the majority of stock therein is owned by another corporation, which latter corporation owns or controls in any way the majority of stocks or controlling interest in any other corporation which is engaged directly or indirectly in bottling spirituous liquors in any state other than Florida.

GEORGIA

GA. CODE ANN. (1982)

§ 3-4-60. Levy and amount of tax.

The following state excise taxes are levied and imposed:

- (1) On the importation of all distilled spirits imported into this state, a tax of \$1.00 per liter and on all alcohol imported into this state, a tax of \$1.40 per liter, and a proportionate tax at the same rate on all fractional parts of a liter;
- (2) On the manufacture of all distilled spirits manufactured in this state from Georgia-grown products, a tax of 50¢ per liter and on all alcohol manufactured in this state from Georgia-grown products, a tax of 70¢ per liter, and a proportionate tax at the same rate on all fractional parts of a liter.

§ 3-6-1. Definitions.

As used in this chapter, the term:

- (1) "Dessert wine" means a wine having an alcoholic strength of more than 14 percent alcohol by volume but not more than 21 percent alcohol by volume.

....

- (4) "Table wine" means a wine having an alcoholic strength of not more than 14 percent alcohol by volume.

GA. CODE ANN. (Supp. 1983)

§ 3-6-50. Levy and amount of tax.

There is levied and imposed on the first sale, use, or possession of wines within this state the following taxes:

- (1) On table wine produced within the state from at least 40 percent of fruits and berries grown within the state:
 - (A) Eleven cents per liter and a proportionate tax at like rates on all fractional parts of a liter on that

portion that is produced from fruits and berries grown within the state; and

(B) Forty cents per liter and a proportionate tax on [sic] like rates on all fractional parts of a liter on that portion that is produced from fruits and berries grown outside the state;

(2) On table wines produced from fruits and berries grown outside the state, whether produced within or outside the state, 40¢ per liter and a proportionate tax at the same rate on all fractional parts of a liter;

(3) On dessert wines produced within the state, from at least 40 percent of fruits and berries grown within the state:

(A) Twenty-seven cents per liter and a proportionate tax at like rates on all fractional parts of a liter on that portion that is produced from fruits and berries grown within the state; and

(B) Sixty-seven cents per liter and a proportionate tax on [sic] like rates on all fractional parts of a liter on that portion that is produced from fruits and berries grown outside the state;

(4) On dessert wines produced within the state wholly from fruits and berries grown within the state to which wine spirits produced outside the state have been added, 67¢ per liter and a proportionate tax at the same rate on all fractional parts of a liter; and

(5) On dessert wines produced from fruits and berries grown outside the state, whether produced within or outside the state, 67¢ per liter and a proportionate tax at the same rate on all fractional parts of a liter.

HAWAII**HAWAII REV. STAT. (Supp. 1982)**

§ 244-4 Tax; limitations. Every person who sells or uses any liquor not taxable under this chapter in respect of the transaction by which such person or his vendor acquired such liquor, shall pay an excise tax which is hereby imposed, equal to twenty per cent of the wholesale price of the liquor so sold or used; provided that the tax shall be paid only once upon the same liquor; provided further that the tax shall not apply to:

....

(6) Okolehao manufactured in the State for the period May 17, 1971 to June 30, 1981;

(7) Any fruit wine manufactured in the State from products grown in the State for the period May 17, 1976 to June 30, 1981; or

(8) Rum manufactured in the State for the period May 17, 1981 to June 30, 1986.

HAWAII REV. STAT. (1976)**§ 281-1 Definitions.**

“Liquor” or “intoxicating liquor” includes alcohol, brandy, whiskey, rum, gin, okolehao, sake, beer, ale, porter, and wine; and also includes, in addition to the foregoing, any spirituous, vinous, malt or fermented liquor, liquids, and compounds, whether medicated, proprietary, patented, or not, in whatever form and of whatever constituency and by whatever name called, containing one-half of one percent or more of alcohol by volume, which are fit for use or may be used or readily converted for use for beverage purposes.

....

ILLINOIS

ILL. ANN. STAT. ch. 43, § 158 (Smith-Hurd Supp. 1983-1984)

§ 8-1. . . . A tax is imposed upon the privilege of engaging in business as a manufacturer of beer or as an importing distributor of beer at the rate of 7¢ per gallon on all beer manufactured and sold or used by such manufacturer, or as agent for any other person, sold or used by such importing distributor, or as agent for any other person. Any brewer manufacturing beer in this State shall be entitled to and given a credit or refund of 75% of the tax imposed on each gallon of beer up to 4.9 million gallons per year in any given calendar year for tax paid or payable on beer produced and sold in the State of Illinois.

The credit or refund created by this Act shall apply to all beer taxes in the calendar years 1982 through 1986.

.....

INDIANA

IND. CODE ANN. (Burns 1978)

§ 7.1-1-3-44. Small winery.—The term “small winery” means a commercial winemaking establishment that produces table wine in any amount allowed by IC 1971, 7.1-3-12-4, from products allowed by that section.

§ 7.1-1-3-46. Table wine.—The term “table wine” means wine that is produced without rectification or fortification and whose alcoholic content does not exceed fourteen percent [14%].

§ 7.1-2-7-1. Power of commission.—The commission shall have the duty to make and enter orders with respect to alcoholic beverages manufactured, processed, or transported from, outside this state and imported into this state as will most effectively produce the discontinuance of discrimination by another state, territory, district, political subdivision, municipality, or person against alcoholic beverages produced in Indiana.

§ 7.1-2-7-2. Investigations.—The commission, from time to time, either on its own initiative or on complaint of a resident of this state, shall make, or cause to be made, investigations of the laws, rules, regulations, ordinances and practices of the several states, territories, districts, political subdivisions and municipalities of the United States outside the state of Indiana, relating to alcoholic beverages manufactured or processed in or exported from, this state. The purpose of these investigations shall be to determine whether these laws, rules, regulations, ordinances and practices unfairly or unreasonably discriminate against alcoholic beverages manufactured or processed in or exported from this state, or in favor of a person outside this state.

§ 7.1-2-7-3. Discrimination—Entrance of orders.—If, upon investigation, the commission finds that discrimination does exist, it shall make and enter one [1] of the following orders:

(a) Prohibiting the importation, transportation, purchase, receipt, sale, delivery, distribution, or possession into or within this state, of alcoholic beverages, or one or more classes of them, manufactured or processed in or by, or exported from, the place or person outside this state, as in its opinion will produce most effectively the discontinuance of the discrimination; or,

(b) Providing for a levy, assessment, collection and imposition of additional taxes, licenses, fees and restrictions upon or in connection with the privilege of importing, transporting, purchasing, receiving, selling, delivering, distributing or possessing, into or within this state, of alcoholic beverages, or one or more classes of them, which are manufactured or processed in or by, or imported, transported or received from, a place or person outside this state, as in its opinion will produce most effectively the discontinuance of the discrimination.

§ 7.1-3-12-4. General requirements.—In order to be considered a "small winery" within the meaning of this title and to be eligible to receive a small winery permit, a wine-making establishment shall meet the following requirements:

(a) It shall produce table wine from grapes, other fruits, or honey, produced in this state; and,

(b) Its annual production of table wine shall not exceed one hundred thousand [100,000] gallons.

IND. CODE ANN. (Burns Supp. 1982)

§ 7.1-4-4-1. Rate of tax.—An excise tax at the rate of forty-seven cents [47¢] a gallon is imposed upon the manufacture and sale or gift, or withdrawal for sale or gift, of wine within this state. However, in the case of the holder of a small winery permit, the excise tax rate is twenty-seven cents [27¢] a gallon.

IOWA

IOWA CODE ANN. (West Supp. 1983-1984)

§ 123.136. Barrel tax

In addition to the annual permit fee to be paid by all class "A" permittees under the provisions of this chapter there shall be levied and collected from such permittees on all beer manufactured for sale or sold in this state at wholesale and on all beer imported into this state for sale at wholesale and sold in this state at wholesale, a tax of four and thirty-four hundredths dollars for every barrel containing thirty-one gallons, and at a like rate for any other quantity or for the fractional part of a barrel. However, no tax shall be levied or collected on beer shipped outside this state by a class "A" permittee or sold by one class "A" permittee to another class "A" permittee.

....

§ 123.146. Barrel tax rebate

1. Any class "A" permittee which owns and operates a brewery located in Iowa and which is not disqualified under subsection 3 of this section is entitled to the barrel tax rebate provided in subsection 2 of this section.

2. Upon application, a class "A" permittee entitled to a rebate under this section shall receive a rebate of fifty percent of the barrel tax paid under section 123.136 for each barrel of the first fifty thousand barrels taxed in each year. . . .

3. A class "A" permittee which owns and operates a brewery located in Iowa shall be disqualified for the barrel tax rebate provided in subsection 2 of this section if either of the following apply:

a. The amount manufactured in this state by that class "A" permittee and sold in this state, but excluding any amounts shipped outside of this state by any class "A" permittee, exceeds one hundred fifty thousand barrels annually.

b. That class "A" permittee, together with all other persons controlling, controlled by, or under common control with that class "A" permittee, manufacture at one or more locations within or without Iowa, an amount sold in this state, but excluding any amounts shipped outside of this state by any class "A" permittee, which exceeds one hundred fifty thousand barrels annually.

4. The rebate provided in subsection 2 of this section shall apply only to the barrel tax incurred on beer manufactured after August 15, 1977.

KANSAS

KAN. STAT. ANN. (1981)

§ 41-102. Definitions. As used in this act, unless the context clearly requires otherwise:

....

(g) "Domestic table wine" means wine which contains not more than 14% alcohol by volume and which is manufactured without rectification or fortification from agricultural products grown in this state.

(h) "Farm winery" means a winery licensed by the director to manufacture, store and sell domestic table wine.

LIQ. CONT. L. SERV. (CCH) Kansas.

[¶ 7170]

§ 41-501. Manufacturers and wholesale distributors: rates of tax; "gallon" and "federal area" defined; exemptions; collection and disposition of tax; importation for scientific, chemical, experimental or mechanical purpose; permit; fee; report. (a) As used in this section . . . : (1) "Gallon" means "wine gallon."

(2) "Federal area" means any lands or premises which are located within the exterior boundaries of this state and which are held or acquired by or for the use of the United States or any department, establishment or agency of the United States.

[¶ 7171]

(b)(1) For the purpose of raising revenue a tax is imposed upon the manufacturing, using, selling, storing or purchasing alcoholic liquors in this state or a federal area at a rate of . . . \$.15 per gallon on domestic table wine; \$.30 per gallon on wine containing 14% or less alcohol by volume . . .

....

....

(g) Retail sales of alcoholic liquor and beer and sales of wine to consumers by farm wineries shall not be subject to the tax imposed by the Kansas retailers' sales tax act but shall be subject to the enforcement tax provided for in this act.

....

KAN. STAT. ANN. (1981)

§ 79-3603. Tax imposed; rate. For the privilege of engaging in the business of selling tangible personal property at retail in this state or rendering or furnishing any of the services taxable under this act, there is hereby levied and there shall be collected and paid a tax as follows:

(a) A tax at the rate of 3% upon the gross receipts received from the sale of tangible personal property at retail within this state;

....

KENTUCKY

KY. REV. STAT. ANN. (Michie Supp. 1982)

§ 243.720. Rate of tax.—

....

(3)(a) There is levied upon the sale or distribution by sale or gift of malt beverages an excise tax of two dollars and fifty cents (\$2.50) on each barrel of thirty-one (31) gallons and a proportional rate per gallon on malt beverages sold or distributed in any container of more or less than thirty-one (31) gallons.

(b) Each brewer producing malt beverages in this state shall be entitled to a credit of fifty percent (50%) of the tax levied on each barrel of malt beverages sold in this state, up to 300,000 barrels per annum.

....

MAINE

ME. REV. STAT. ANN. tit. 28 (Supp. 1982-1983)

§ 452. Excise tax on malt liquor; deficiency account; credits; refunds

There shall be levied and imposed an excise tax on all malt liquor manufactured in this State of $5\frac{1}{4}\text{¢}$ per gallon, or its metric equivalent, to be paid by the manufacturer in addition to the fee provided by law. A wholesale licensee who imports malt liquor shall pay an excise tax of 25¢ per gallon, or its metric equivalent, and at a like rate for any multiple or fraction thereof.

There shall be levied and imposed an excise tax of 30¢ per gallon, or its metric equivalent, or fraction or multiple thereof, on all table wine containing 14¢ [sic] or less alcohol by volume imported into this State; except the excise tax shall be 20¢ per gallon, or its metric equivalent, or fraction or multiple thereof on all still wine containing 14% or less alcohol by volume which is manufactured or bottled in this State; and an excise tax of $\$1$ per gallon, or its metric equivalent, or multiple or fraction thereof on all sparkling wines manufactured in or imported into this State. Such taxes shall be paid by the Maine manufacturer or the importing wholesaler.

. . . .
ME. REV. STAT. ANN. tit. 28 (1964)**§ 501. Manufacturers' licenses; sales; transportation; fees**

. . . . The following license fees shall be charged:

1. **Distillers and brewers.** Distillers and brewers using exclusively the agricultural products of this State as raw material for the production of alcohol or alcoholic liquors . . . $\$100$. Distillers and brewers using exclusively the agricultural products of other states as raw material . . . $\$3,000$. Distillers and brewers using in part agricultural products of this State and in part those of other states as raw material shall pay such fee as the commission may determine, to be directly proportioned as

to the source and quantity of such raw material and based upon the foregoing differential. In case Maine agricultural products are not available for use as raw material by distillers and brewers in any particular year, the commission is authorized to make such adjustment in said fees as they deem just and equitable, resulting in a final computation of not less than \$1,500.

.....

ME. REV. STAT. ANN. tit. 28, § 501 (Supp. 1982-1983)

4. **Wineries.** Wineries using exclusively the agricultural products of this State as raw material shall pay an annual license fee of . . . \$50. Wineries using in part the agricultural products of other states or foreign countries shall pay, in addition to such license fee of \$50, an excise tax of 4¢ per gallon, or its metric equivalent, on liquid raw materials and 2¢ per pound on solid or semisolid raw materials; the same being under the supervision of the commission, which shall make the necessary rules and regulations for their collection.

.....

MARYLAND

MD. ANN. CODE art. 4 (1981)

§ 5. Manufacturer's licenses.

....

(d) *Winery license.*—A Class 3 manufacturer's license shall be designated as a winery license and shall entitle the holder to establish and operate in this State a plant for fermenting and bottling wine at the location therein described, to import bulk wine from the holder of a nonresident dealer's permit, and to sell and deliver wine to any wholesale licensee or permit holder in this State, or person outside of this State authorized to acquire same or to sell wine made from products grown in Maryland at a retail price at the plant to persons participating in a guided tour of the facility. The purchase shall be limited to not more than one quart per person per year provided the purchaser has attained the Maryland legal drinking age.

(e) *Limited winery license*—(1) A Class 4 manufacturer's license is designated as a limited winery license. The license entitles the holder to establish and operate in this State a plant for fermenting and bottling wine made from Maryland agriculture products at the location described, unless the Secretary of Agriculture determines that there is insufficient supply available of Maryland agriculture products. The license holder may sell and deliver this wine to any licensee or permit holder in this State, or person outside of this State, authorized to acquire it or to sell this wine made at the plant to persons participating in a guided tour of the facility. The purchase is limited to one quart of each brand per person per year. Any person who has attained the Maryland legal drinking age may purchase the wine. The licensee may operate only in one location in the State.

....

MD. ANN. CODE art. 4 (Supp. 1982)

§ 133. Tax on wines and liquors.

(a) A tax is imposed on all distilled spirits and other alcoholic beverages except beer sold or delivered by a manufacturer or wholesaler to any retail dealer in this State.

(b) Except as provided in subsection (g) of this section . . . the amount of tax is:

(1) In the case of wine, 40 cents per gallon or 10.57 cents per liter;

. . .

(g) From July 1, 1982, through June 30, 1987, only if a winery is classified as a Class 3 or Class 4 winery under § 5 of this article and makes wine from agricultural products grown in this State, the tax is 2 cents per gallon or .528 cents per liter on the wine fermented by the winery from agricultural products grown in this State.

MICHIGAN

MICH. STAT. ANN. (Callaghan Supp. 1983-1984)

§ 18.987(1) Tax on wines containing less than 17% alcohol made from grapes not grown in state.] SEC. 16a. (1) There shall be levied and collected by the commission on all wines [containing 16% or less of alcohol by volume] sold in this state and manufactured from grapes or fruits not grown in this state, a tax at the rate of [13.5] cents per ♦ [liter] if sold in bulk and in a like ratio if sold in smaller quantities.

Tax on wines containing more than 16% alcohol.] [(2) There shall be levied and collected by the commission on all wines containing more than 16% of alcohol by volume sold in this state a tax at the rate of 20 cents per liter if sold in bulk and in a like ratio if sold in smaller quantities.]

Tax reduction, procedure, statement, filing; additional rules; notice of intention to comply with act.] [(3)] The commission shall reduce ♦ [by 12.5] cents per ♦ [liter the tax specified in subsection (1) and shall reduce by 19 cents per liter the tax specified in subsection (2)] on all wines manufactured in Michigan from grapes grown in Michigan, for which the wineries, blenders, or rectifiers have paid ♦ the Michigan grape growers \$100.00 per ton, or more, at the shipping point, the buyer furnishing at his or her expense, all necessary packages or containers and paying transportation charges beyond the shipping point. [Not less than \$100.00 of the minimum payment specified in this subsection shall be paid in cash by December 15 of the year in which the grapes are delivered. The remainder of the minimum payment shall be made by a promissory note payable without interest before April 16 of the year following the delivery of the grapes.] The tax shall also be reduced [as provided in this subsection] on [all] wines manufactured in Michigan from Michigan grown fruits, other than grapes, and also on these wines when blended with wine or wine spirits manufactured in Michigan and also blended with wine or wine spirits manufactured from grapes and fruits not grown in Michigan, when the blend does not use in the finished

product over 25% in volume of wines or wine spirits manufactured outside the state of Michigan. All wines not manufactured and not entitled to tax reduction as provided in this section shall be subject to and shall pay to the commission the full amount of tax as provided in this act

MINNESOTA

MINN. STAT. ANN. (West Supp. 1983)

§ 340.435. Farm winery licenses

Subdivision 1. For purposes of this section and of section 340.436:

(a) "Farm winery" means a winery operated by the owner of a Minnesota farm and producing table or sparkling wines from grapes, grape juice, other fruit bases or honey with a majority of the ingredients grown or produced in Minnesota.

(b) "Table or sparkling wines" means a beverage made without rectification or fortification and containing not more than 25 percent of alcohol by volume and made by the fermentation of grapes, grape juice, other fruits or honey.

Subd. 3. A license shall authorize the sale on the farm winery premises of table or sparkling wines produced by that farm winery at on-sale or off-sale in retail or wholesale lots, in total quantities not in excess of 50,000 gallons in any calendar year, glassware, wine literature and accessories, and the dispensing of free samples of the wines offered for sale. . . .

Subd. 5. If Minnesota produced or grown grapes, grape juice, other fruit bases or honey is not available in quantities sufficient to constitute a majority of the table or sparkling wine produced by a farm winery, the holder of the farm winery license may file an affidavit stating this fact with the commissioner of public safety. If the commissioner determines, after consultation with the commissioner of agriculture, this to be true, the farm winery may use imported products and shall continue to be governed by the provisions of this section and section 340.436. The affidavit is effective for a period of one year, after which time the farm winery shall use the required amount of Minnesota products as provided by subdivision 1 unless the farm winery holder files a new affidavit with the commissioner.

§ 340.436. Taxation

In lieu of all taxes imposed by Minnesota Statutes, Section 340.47, there shall be levied and collected on all table or sparkling wines manufactured or produced by a Minnesota farm winery, the following excise tax:

- (a) Wines containing 14 percent or less of alcohol by volume, the sum of 4 cents per liter;
- (b) Wines containing more than 14 percent of alcohol by volume, the sum of 13 cents per liter.

....

§ 340.47. Excise tax

Subdivision 1. On intoxicating liquors. There shall be levied and collected on all intoxicating liquors manufactured, imported, sold or in possession of any person in this state . . . except the natural fermentation of fruit juices in the home for family use the following excise tax:

- (1) On all table wine containing 14 percent or less of alcohol by volume, the sum of 27 cents per gallon;
- (2) On all wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume, the sum of 79 cents per gallon;
- (3) On all wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume, the sum of \$1.58 per gallon;
- (4) On all wines containing more than 24 percent of alcohol by volume, the sum of \$3.08 per gallon;
- (5) On all natural and artificial sparkling wines containing alcohol, the sum of \$1.50 per gallon;

....

Subd. 1a. Metric containers. In lieu of the tax imposed by subdivision 1, there shall be levied and collected on all in-

toxicating liquors manufactured, imported, sold or in possession of any person in this state when packaged in containers where the net contents is stated in metric units of measure . . . except the natural fermentation of fruit juices in the home for family use the following excise tax:

- (1) On all table wine containing 14 percent or less of alcohol by volume, the sum of seven cents per liter;
- (2) On all wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume, the sum of 21 cents per liter;
- (3) On all wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume, the sum of 42 cents per liter;
- (4) On all wines containing more than 24 percent of alcohol by volume, the sum of 81 cents per liter;
- (5) On all natural and artificial sparkling wines containing alcohol, the sum of 40 cents per liter;

....

Subd. 2. On fermented malt beverages. An excise tax is hereby assessed, imposed, and levied upon the sale, either directly or indirectly of fermented malt beverages other than for shipment in interstate or foreign commerce. . . . Such tax shall be levied and collected at the rate of \$2 per barrel of 31 gallons, containing not more than 3.2 percent of alcohol by weight, and a tax of \$4 per barrel of 31 gallons containing more than 3.2 percent of alcohol by weight, and at a proportional rate for fractional parts thereof. . . . Any brewer producing and selling within this state fermented malt beverages shall receive a credit of \$2 per barrel on the first 75,000 barrels, regardless of alcohol content.

MISSISSIPPI

MISS. CODE ANN. (Supp. 1982)

§ 27-71-7. Excise taxes; markup for benefit of "alcoholism treatment and rehabilitation fund".

(1) There is hereby levied and assessed an excise tax upon each case of alcoholic beverages sold by the commission to be collected from each retail licensee at the time of sale in accordance with the following schedule:

(a) Distilled spirits	\$2.50 per gallon
(b) Sparkling wine and champagne ...	\$1.00 per gallon
(c) Wines	\$.35 per gallon
(d) Native wines	\$.05 per gallon

....

MISS. CODE ANN. (1972)

§ 67-5-5. Definitions; qualification period.

For purposes of this chapter, the following words and phrases shall have the definitions ascribed herein, unless the context otherwise requires:

(a)(i) "Native wine" shall mean any product, produced in Mississippi for sale, having an alcohol content not to exceed twenty-one percent (21%) by weight and made in accordance with revenue laws of the United States, which shall be obtained primarily from the alcoholic fermentation of the juice of ripe grapes, fruits, berries or vegetables grown and produced in Mississippi; provided that bulk, concentrated or fortified wines used for blending may be produced without this state and used in producing native wines. . . . In order to be classified as "native wine" under the provisions of this chapter, at least fifty-one percent (51%) of the finished product by volume shall have been obtained from fermentation of grapes, fruits, berries or vegetables grown and produced in Mississippi.

(ii) However, upon a showing to the state tax commission by any person that grapes, fruits, berries or vegetables are not available in Mississippi in sufficient quantities required for the production of native wines, the state tax commission shall establish for that person a qualification period of three (3) years, which shall begin to run upon the issuance of a permit as required by this paragraph, which shall be issued only after a showing to the state tax commission by that person that such person has planted a sufficient amount of grapes, fruits, berries or vegetables to meet the content requirement of fifty-one percent (51%) for native wines within the qualification period. Within the qualification period, such person engaged in the production of wines shall be allowed to operate as a producer of native wines even though the bulk of the raw grapes, fruits, berries or vegetables used in producing such wines are obtained without this state. . . . Any person engaged in the production of native wines during the qualification period shall pay the excise taxes imposed upon wines rather than that imposed on native wines during such period, as provided in section 27-71-7.

During the qualification period, every person shall use only the raw grapes, fruits, berries or vegetables obtained from within or without the state to produce native wines; provided, however, that for purposes of blending, bulk, concentrated or fortified wines which constitute no more than forty-nine percent (49%) of the native wine may be used. . . .

....

NEW HAMPSHIRE

N.H. REV. STAT. ANN. (Supp. 1981)

§ 178-A:2 Retail Wine License. A retail wine license may be issued by the commission to any person operating a retail outlet in this state which shall permit the holder thereof to sell wines directly to individuals at retail on the premises for consumption off the premises. . . .

§ 178-A:4 Price Restricted.

I. Retail prices of wines sold under the provisions of this chapter shall not be less than the selling price established by the commission of said wine in the state liquor stores. The selling price of wine sold under this section shall not be less than 144 percent of the wholesale cost on non-New Hampshire produced American wine, 140 percent of the wholesale cost on imported wines, and 130 percent of the wholesale cost of wines produced from New Hampshire-grown products.

II. The price of all wine sold shall be sufficient to pay for the cost of the wine purchased, plus the operating expenses of the state stores, plus a proportionate part of the overhead expenses of the commission, plus an additional charge; all to be determined by the commission.

NEW JERSEY

N.J. STAT. ANN. (West Supp. 1983-1984)

§ 33:1-10. Class A licenses; subdivisions; fees

Class A licenses shall be subdivided and classified as follows:

Plenary winery license

2a. The holder of this license shall be entitled, subject to rules and regulations, to manufacture any fermented wines, and to blend, fortify and treat wines, and to sell and distribute his products to wholesalers and retailers licensed in accordance with this chapter and to churches for religious purposes, and to sell and distribute without this State to any persons pursuant to the laws of the places of such sales and distribution, and to maintain a warehouse. The fee for this license shall be \$750.00. Upon payment of an additional fee of \$200.00 for each but not in excess of two premises, in addition to the licensed premises of the winery, the holder of this license shall have the right to sell such wine at retail for consumption on or off the premises as is manufactured, blended, fortified or treated by the licensee in his licensed premises and sold ~~at~~ as licensee's products under the label or labels of the licensee or in lieu of such additional fee of \$200.00 but upon payment of an additional fee of \$600.00 the holder of this license shall have the right to sell wines and other alcoholic beverages at retail in the licensed premises; provided, however, that such sales shall be made only for consumption off the licensed premises; and provided further, that such wines and other alcoholic beverages shall be manufactured or blended, fortified, distilled or treated by the licensee in his licensed premises or by the licensee's subsidiary corporation and sold only under the label of [sic] labels of the licensee. The combined total number of plenary winery licenses having retail privileges, shall not exceed one per each million of population in the State as shown by the last preceding Federal census. In the granting of such plenary winery licenses, the Director of the Division of Alcoholic Beverage Control may, in

the exercise of his discretion and pursuant to such rules and regulations as he may adopt, give prior consideration to applicants engaged in growing and cultivating grapes upon land owned by the applicant, having an area not less than 3 acres. The containers of all wine sold at retail by such licensee shall have attached thereto a label setting forth such information as shall be required by the rules and regulations of the Director of Alcoholic Beverage Control.

Limited Farm winery license

2d. The holder of this license shall be entitled, subject to rules and regulations, to manufacture any ~~naturally~~ fermented wines and fruit juices in a quantity to be expressed in said license, dependent upon the following fees and not in excess of ~~5,000~~ 50,000 gallons per year and to sell and distribute his products to wholesalers and retailers licensed in accordance with this chapter and to sell and distribute without this State to any persons pursuant to the laws of the places of such sale and distribution, and to maintain a warehouse and to sell at retail to consumers; provided, however, that such sale to consumers shall be made only for consumption off the licensed premises and then only when the winery at which such ~~naturally~~ fermented wines and fruit juices are manufactured is located and constructed upon a tract of land owned exclusively by the holder of such ~~Limited~~ farm winery license, which said tract of land shall have an area of not less than 3 acres and have growing and under cultivation upon said land at least 1,200 grape vines; and provided, further, that such ~~naturally~~ fermented wines and fruit juices shall be manufactured only from ~~fresh~~ grapes or fruit grown in this State. The containers of all wine sold to consumers by such licensee shall have attached thereto a label stating in substance that the wine has been produced from 100% New Jersey grown fruit and setting forth such information as shall be required by the rules and regulations of the Director of Alcoholic Beverage Control. The fee for this license shall be graduated as follows: To so manufacture between 2,500 and ~~5,000~~ 50,000 gallons per annum, \$400.00

\$200.00; to so manufacture between 1,000 and 2,500 gallons per annum, ~~\$200.00~~ \$100.00; to so manufacture less than 1,000 gallons per annum, ~~\$100.00~~ \$50.00.

The license granted hereunder shall authorize, subject to such rules and regulations as may be deemed necessary or appropriate by the Director of the Division of Alcoholic Beverage Control, the offering and tasting on the licensed premises of free samples of wine, to visitors and prospective retail customers.

For the purposes of this subsection, with respect to farm winery licenses, "manufacture" means the vinification, aging, storage, blending, clarification, stabilization and bottling of wine or juice from 100% New Jersey grown fruit.

....

§ 54:43-1. Tax rates

There are hereby levied and imposed upon any sale of alcoholic beverages made within this State or upon any delivery of alcoholic beverages made within or into this State the following excise taxes:

....

e. Wines, vermouth and sparkling wines—at the rate of \$0.30 a gallon; except that wine manufactured by holders of a farm winery license, or wine manufactured from grapes or fruit grown in this State by holders of a plenary winery license issued pursuant to the provisions of R.S. 33:1-10 shall be taxed at a rate of \$1.10 a gallon.

NEW MEXICO

LIQ. CONT. L. SERV. (CCH) New Mexico.

[¶ 7065]

§ 7-17-5. Imposition and Rate of Liquor Excise Tax. —
There is imposed on any wholesaler who purchases alcoholic beverages on which the tax imposed by this section has not been paid an excise tax at the following rates on alcoholic beverages so purchased:

....
C. on wine, twenty-five cents (\$.25) per liter.

N.M. STAT. ANN. (1981)

§ 60-6A-11. Grower's Permit.

Exempt from the payment of any license fee or the procurement of any license under the terms of the Liquor Control Act, but not from the procurement of a "grower's permit" under rules to be prescribed by the director, is any person who is the lessee or proprietor of any vineyard, orchard, farm or apiary in this state who may make and sell at wholesale or retail the wine made from grapes, fruit or any other agricultural products grown in the vineyard, orchard, farm or apiary. Any person granted a grower's permit pursuant to this section shall be exempt from any excise tax provided for in the Liquor Excise Tax Act on the sale of wine made from grapes, fruit or any other agricultural products grown in the vineyard, orchard, farm or apiary.

NORTH CAROLINA

N.C. GEN. STAT. (Supp. 1981)

§ 105-113.68. Definitions.

(a) As used in this Article:

....

(2) "Fortified wine" means any wine made by fermentation from grapes, fruits, berries, rice, or honey, to which nothing has been added other than pure brandy made from the same type of grape, fruit, berry, rice, or honey that is contained in the base wine, and which has an alcoholic content of not more than twenty-four percent (24%) alcohol by volume.

....

(8) "Unfortified wine" means wine that has an alcoholic content produced only by natural fermentation or by the addition of pure cane, beet, or dextrose sugar, and that has an alcoholic content of not less than six percent (6%) and not more than seventeen percent (17%) alcohol by volume.

....

§ 105-113.86. Additional tax.

....

(o) In addition to the license taxes herein levied, a tax is levied upon the sale of unfortified wine at the rate of twenty-one cents (2½¢) per liter. Provided, however, that the tax upon the sale of unfortified wine manufactured in North Carolina and composed principally of fruits or berries grown in North Carolina shall be taxed at the rate of one and one-fourth cents (1¼¢) per liter.

....

N.C. GEN. STAT. (1979)

§ 105-113.95. Tax on fortified wines.—In addition to all other taxes levied in this Article, there is levied a tax upon the sale of fortified wines of twenty-four cents (24¢) per liter.

Provided, however, that the tax upon the sale of fortified wine manufactured in North Carolina and composed principally of fruits or berries grown in North Carolina shall be taxed at the rate of one and one-fourth cents ($1\frac{1}{4}$ ¢) per liter.

OHIO

OHIO REV. CODE ANN. (Page 1982)

§ 4301.54 Retaliatory taxes, fees, and charges.

If the laws of another state, territory, or nation, or the rules and regulations of an administrative body therein, provide for the levy and collection of taxes, fees, and charges upon the products of Ohio manufacturers of wine or manufacturers or brewers of beer and other malt liquors when such products are sold in, delivered, or shipped into such other state, territory, or nation, in excess of the taxes, fees, and charges levied and collected on the products of manufacturers or brewers of said states, whether such taxes, fees, and charges are in the nature of an excise, sales, or import tax, or by whatever name designated, the tax commissioner shall levy and collect additional taxes, fees, and charges on the products of manufacturers of wine or manufacturers and brewers of beer and other malt liquor of said other state, territory, or nation when sold in, delivered, or shipped into this state.

Such additional taxes, fees, and charges shall be in excess of those provided for in other sections of Chapters 4301., 4303. and 4307. and section 4305.13 of the Revised Code, in the same proportion or in the same amount as taxes, fees, and charges levied and collected in said state upon the products of Ohio manufacturers of wine or manufacturers or brewers of beer and other malt liquor are in excess of those levied and collected on the products of manufacturers and brewers of said state.

If the laws of another state, territory, or nation, or the rules and regulations of the administrative body therein, provide for the levy and collection of taxes, fees, or charges against Ohio manufacturers of wine or manufacturers or brewers of beer and other malt liquor for the privilege of doing business therein, like amounts shall be levied and collected on manufacturers or brewers of said state, territory, or nation for the privilege of doing business in this state.

§ 4301.55 Retaliatory tax on sale of beer or liquor manufactured in another state. (GC § 6064-67a)

If the laws of another state, territory, or nation, or the rules and regulations of any administrative body therein, authorize or impose any tax, fee, or charge upon the right to transport or import into such state any beer, malt liquor, or wine manufactured in this state; or authorize or impose any different warehousing requirements or higher warehousing or inspection fees upon any beer, malt liquor, or wine manufactured in this state and imported into or sold in such state than are imposed upon beer, malt liquor, and wine manufactured in such state; or impose any higher fee for the privilege of selling or handling beer, malt liquor, or wine manufactured in this state than is imposed for the privilege of handling or selling the same kind of beverages manufactured within such state or any other state, the tax commissioner shall levy and collect similar taxes, fees, and charges from licensees or persons selling in Ohio beer, malt liquor, and wine manufactured in such other state, territory, or nation. Such taxes, fees, and charges shall be in addition to the taxes, fees, and charges assessed and collected by the commissioner under section 4301.54 of the Revised Code.

OREGON

OR. REV. STAT. (1981)

§ 473.030 Tax on malt and alcoholic beverages. (1) A tax hereby is imposed upon the privilege of engaging in business as a manufacturer or as an importing distributor of malt beverages at the rate of \$2.60 per barrel of 31 gallons on all such beverages.

....

(6) A tax credit or credits up to the amount of \$200,000 in any year shall be allowed against the taxes imposed by subsection (1) of this section where a taxpayer has in the applicable tax year purchased or contracted to purchase items of plant, machinery or equipment for the use by the taxpayer within the State of Oregon in the manufacture of malt beverages.

§ 473.040 Additional tax on beverages manufactured out of state. (1) If the laws of another state, territory or nation, or the rules and regulations of any administrative body therein:

(a) Authorize or impose any tax, fee or charge upon the right to transport or import into such state any beer, malt liquor or wine manufactured in this state;

(b) Authorize or impose any different warehousing requirements or higher warehousing fees or inspection fees upon any beer, malt liquor or wine manufactured in this state and imported into or sold in such state, than are imposed upon beer, malt liquor and wine manufactured in such state; or

(c) Impose any higher fee for the privilege of selling or handling beer, malt liquor or wine manufactured in this state than is imposed for the privilege of handling or selling the same kind of beverages manufactured within such state or any other state, the commission shall levy and collect similar taxes, fees and charges from licensees or persons selling in Oregon, beer, malt liquor and wine manufactured in such other state, territory or nation.

(2) The taxes, fees and charges authorized in this section are in addition to the taxes, fees and charges authorized to be assessed and collected by the commission under this chapter.

PENNSYLVANIA

PA. STAT. ANN. tit. 47, § 105 (Purdon 1969)

(b) In the event that any state, territory or country shall impose upon malt or brewed beverages, which have been manufactured in Pennsylvania, a higher tax or fee than is imposed upon malt or brewed beverages manufactured within such state, territory or country, every manufacturer whose malt or brewed beverages manufactured within such state, territory or country are sold to an importing distributor or any person for importation into, and use in, this Commonwealth shall, as to such beverages, pay thereon to this Commonwealth, in addition to the tax imposed by this section, a tax equal to such excess tax or fee which is imposed in such state, territory or country on Pennsylvania-manufactured malt or brewed beverages. . . .

PA. STAT. ANN. tit. 47 (Purdon Supp. 1983-1984)

§ 112.1 Emergency credits

(a) The General Assembly of the Commonwealth of Pennsylvania, conscious of the financial emergency facing the brewing industry in Pennsylvania and the attendant risk of business failure and loss of employment opportunity, declares it public policy that renewal and improvement of the capital facilities of the brewing industry be encouraged and assisted by a limited tax subsidy to be granted during the period of the said emergency.

(b) As used in this act:

"Amounts paid" means (i) amounts actually paid, or (ii) at the taxpayer's election, amounts promised to be paid under firm purchase contracts actually executed during any calendar year falling within the emergency period: provided, however, that there shall be no duplication of "amounts paid" under this definition.

"Emergency period" is the period from January 1, 1974 to December 31, 1985, inclusive.

"Qualifying capital expenditures" means amounts paid by a taxpayer during the emergency period for the purchase of items of plant, machinery or equipment intended for use by the taxpayer within the Commonwealth in the manufacture and sale of malt or brewed beverages: provided, however, that the total amount of qualifying capital expenditures made by the taxpayer within a single calendar year included within the emergency period shall not exceed one hundred thousand dollars (\$100,000.00).

....

(c) A tax credit or credits shall be allowed to a taxpayer, as hereinafter provided, not to exceed in total amount the amount of qualifying capital expenditures made by the taxpayer and certified by the secretary.

....

S. 407, Introduced February 24, Session of 1983.

AN ACT

Amending the act of June 9, 1936 (1st Sp. Sess., P. L. 13, No. 4), entitled, as reenacted and amended, "An act imposing an emergency State tax on liquor, as herein defined, sold by the Pennsylvania Liquor Control Board; providing for the collection and payment of such tax; and imposing duties upon the Department of Revenue and the Pennsylvania Liquor Control Board," further providing for taxes.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 2 of the act of June 9, 1936 (1st Sp. Sess., P. L. 13, No. 4), entitled, as reenacted and amended, "An act imposing an emergency State tax on liquor, as herein defined, sold by the Pennsylvania Liquor Control Board; providing for the collection and payment of such tax; and imposing duties upon the Department of Revenue and the Pennsylvania Liquor Control Board," reenacted and amended May 29, 1951 (P.L.

479, No. 112) and amended January 1, 1968 (1967 P. L. 917, No. 413), is amended to read:

Section 2. (a) An emergency State tax is hereby imposed and assessed [at the rate of eighteen per centum of] on the net price of all liquors sold by the board[.] at the following rates:

(i) At twelve per centum for liquors sold by the board for which all the work required to rectify, blend, bottle and ship is done by a plant located in the Commonwealth of Pennsylvania.

(ii) At eighteen per centum on all other liquors sold by the board.

(b) The tax herein imposed shall be collected by the board from the purchasers of the liquor from the board. The amount of such [eighteen per centum] emergency tax so collected by the board, under the provisions of this act, shall be paid into the State Treasury, through the department, in the manner and within the times herein specified, and shall be credited to the General Fund.

Section 2. This act shall apply to tax years commencing on and after January 1, 1983.

Section 4. This act shall take effect immediately.

RHODE ISLAND

R.I. GEN. LAWS (Supp. 1982)

§ 3-10-1. Manufacturing tax rates—Exemption of religious uses.—There shall be assessed and levied by the tax administrator on all beverages manufactured, rectified, blended, or reduced for sale in this state a tax of two dollars (\$2.00) on every thirty-one (31) gallons, and a tax at a like rate for any other quantity or fractional part thereof; provided that on any such beverage consisting in whole or in part of wine, whiskey, rum, gin, brandy spirits, ethyl alcohol, or other strong liquors (as distinguished from beer or other brewery products) the tax to be assessed and levied shall be as follows:

still wines (whether fortified or not)	forty cents (40¢)	per gallon;
still wines (whether fortified or not) made entirely from fruit grown in this state	twenty cents (20¢)	per gallon;
sparkling wines (whether fortified or not)	fifty cents (50¢)	per gallon;
cordials less than fifty (50) proof	one dollar (\$1.00)	per gallon;
whiskey, rum, gin, cordials, and other beverages consisting in whole or in part of alcohol which is the product of distillation	two dollars and fifty cents (\$2.50 per gallon);	
ethyl alcohol to be used for beverage purposes	five dollars (\$5.00) per gallon;	
ethyl alcohol to be used for nonbeverage purposes	five cents (5¢) per gallon;	

. Provided however a brewer who brews beer in this state, which is actively and directly owned, managed, and operated by an authorized legal entity which has owned, managed, and operated a brewery in this state for at least twelve (12) consecutive months, shall receive a tax exemption on the first one hundred thousand (100,000) barrels of beer that is [sic] produces and distributes in this state in any calendar year. A barrel of beer shall be thirty-one (31) gallons.

R.I. GEN. LAWS (1976)

§ 3-10-15. Retaliatory service charge on imported beverages.—Whenever the law or any order, rule or regulation of any other state of the United States or of any foreign sovereignty having the force of law shall so operate as to expose beverages manufactured in Rhode Island to liability to any tax, assessment, impost or other charge which is intended to give or has in practice the effect of giving any beverage manufactured in the state or sovereignty in question a market advantage over beverages manufactured in Rhode Island and transported to and intended to be sold in said state or sovereignty, then the service charge authorized by § 3-10-16, imposed or to be imposed upon beverages manufactured or exported from said state or sovereignty into the state of Rhode Island shall be in an amount at least equal to the tax, assessment, impost or other charge imposed by such state or sovereignty upon the like beverages manufactured in Rhode Island and shipped into such state or sovereignty. In case, in the judgment of the department of business regulation, a service charge equal to such tax, assessment, impost or other charge is not sufficient to bring about the removal of the discrimination against beverages manufactured in Rhode Island in favor of beverages manufactured in such state or sovereignty, then said department shall impose such additional service charge or charges as in its judgment will be adequate to that end.]

§ 3-10-16. Reciprocal license and requirements for importation of malt beverages.—Every person, firm or corporation located in another state and engaged in the business of manufacturing or selling malt beverages, who shall transport or cause to be transported malt beverages into this state for sale or consumption in this state, shall pay an annual fee equal in amount to the license or other fees which such other state requires to be paid by a person, firm or corporation located in this state by reason of the transportation of such beverages from this state into such other state or the sale of such beverages to a person, firm, or corporation located in such

other state or otherwise; and shall perform all other duties, including the filing of bonds and certificates of approval, which such other state requires to be performed by a person, firm or corporation located in this state as a condition precedent to the transportation of such beverages from this state into such other state or the sale of such beverages to a person, firm, or corporation located in such other state. . . .

§ 3-10-17. Tax on imported malt beverages.—There is hereby imposed on all malt beverages imported into this state from another state under the provisions of § 3-10-16:

(a) a tax on every thirty-one (31) gallons, which said tax shall be equal to the amount by which the sum of the taxes on such beverages, or on the sale of a like quantity of such beverages, shipped from this state into such other state, imposed by such other state from which such beverages are imported, when added to the service charges imposed by such other state in connection with such shipment into such other state, is in excess of the sum of the taxes imposed by such other state on such beverages, or on the sale of such beverages, manufactured within such other state when added to the service charges imposed by such other state in connection with the sale of such beverages manufactured within such other state; and

(b) a tax at a like rate for any other quantity or for any fractional part thereof.

SOUTH CAROLINA

S.C. CODE ANN. (Law. Co-op. Supp. 1982)

§ 12-21-1010. Definitions.

When used in this article the following words and terms shall have the following meanings:

....
(5) The phrase "domestic wine" shall mean wine manufactured wholly within the State primarily from fruits and berries produced within the State;

....
S.C. CODE ANN. (Law. Co-op. 1976)

§ 12-21-1020. Tax on beer and wine containers of one gallon or more.

There shall be levied and collected on all beer offered for sale in containers of one gallon or more in this State a license tax of six-tenths cent per ounce and on all wines offered for sale in this State a license tax of ninety cents per gallon or fractional quantity thereof.

§ 12-21-1030. Tax on sales of less than one gallon and in metric size containers.

If beer be offered for sale in bottles or cans, there shall be levied and collected a tax of six-tenths cents per ounce or fractional quantity thereof, and on wines offered for sale in quantities of less than one gallon there shall be levied and collected a tax of six cents for each eight ounces or fractional quantity thereof, and wine offered for sale in metric sizes a tax at the rate of twenty-five and thirty-five one hundredths cents per liter.

S.C. CODE ANN. (Law. Co-op. Supp. 1982)

§ 12-21-1040. Tax on domestic wine.

Notwithstanding any other provision of law, the tax on domestic wines shall be forty-five cents per gallon if the alcohol-

lic strength of the wine is more than fourteen percent but not more than twenty-one percent and five cents per gallon on such wines if the alcoholic strength is fourteen percent or less. On domestic wine with an alcoholic strength of more than fourteen percent offered for sale in quantities of less than one gallon there shall be levied and collected a tax of three and six-tenths cents for each eight ounces or fractional quantity thereof, and wine offered for sale in metric sizes a tax at the rate of fifteen and twenty-one hundredths cents per liter. On wines offered for sale in quantities of less than one gallon with an alcoholic strength of fourteen percent or less the tax shall be four-tenths of a cent for each eight ounces or fractional quantity thereof and wine offered for sale in metric sizes a tax of one and sixty-nine one hundredths cents per liter

SOUTH DAKOTA

S.D. CODIFIED LAWS ANN. (1977)

§ 35-1-1. Definition of terms. Terms used in this title, unless the context otherwise plainly requires, shall mean:

(1) "Low-point beer," any malt beverage which contains any alcohol whatsoever but not more than three and two-tenths per centum of alcohol by weight;

S.D. CODIFIED LAWS ANN. (Supp. 1982)

§ 35-5-3. Amount of tax based on quantities. The occupational tax based on the quantities of different kinds of alcoholic beverage is:

(5) Low-point beer, five dollars per barrel of thirty-one gallons, or a prorata portion thereof in accordance with the size of the bulk container;

S.D. CODIFIED LAWS ANN. (1977)

§ 35-5-3.1. Reduced tax on low-point beer manufactured in state. Any low-point beer brewed or manufactured in this state and sold by a manufacturer shall be exempt from one-half the tax levied under the provisions of this chapter.

TENNESSEE

TENN. CODE ANN. (1980)

§ 57-3-207. Grape and wine law—Winery license—Fee—Home wineries—Tax on Tennessee wine—Wine production information.—

.....

(e) Upon wine produced in Tennessee from fruits, berries, or vegetables grown in Tennessee, there is levied a tax of five cents (5¢) per gallon . . . Such wine from Tennessee products shall be exempt from all other alcoholic beverage taxes and fees, including those imposed by §§ 57-3-302 and 57-4-301(c).

§ 57-3-302. Tax upon distribution or sale—Exemptions.—
(a) There is levied upon the sale or distribution by sale or gift a tax of one dollar and ten cents (\$1.10) on each gallon of wine, and a like or proportional rate per gallon on wine sold or distributed in any other container of more or less than one (1) gallon . . . The tax imposed on wine herein shall not apply to wines taxed under § 57-3-207, as amended.

.....

§ 57-4-301. Privilege taxes—Tax on retail sales—Carrier license fees.—

.....

(c) In addition to the privilege taxes levied in (b)(1) above, there is further levied a tax equal to the rate of fifteen percent (15%) of the sales price of all alcoholic beverages sold for consumption on the premises, said tax to be computed on the gross sales of alcoholic beverages for consumption on the premises for the purpose of remitting the tax due the state, and to include each and every retail thereof.

.....

TEXAS

TEX. ALCO. BEV. CODE ANN. (Vernon 1978)

§ 203.01. Tax on Beer

A tax is imposed on the first sale of beer manufactured in this state or on the importation of beer into this state at the rate of five dollars per barrel.

§ 203.08. Tax Exemption for Certain Manufacturers

A manufacturer whose annual production of beer in this state does not exceed 75,000 barrels is exempt from the payment of 25 percent of the tax imposed under Section 203.01 of this code on each barrel of beer manufactured in this state.

VIRGINIA

VA. CODE (1983)

§ 4-22.1. Tax on wine and other alcoholic beverages; collection, computation, and distribution of taxes; exceptions; refunds and adjustments. —A. Except as provided in § 4-25.1 D there is hereby levied a tax of forty cents on each liter of wine sold in Virginia. Additionally, on wine sold to persons other than licensees, the state tax shall be four percent of the price charged.

....

§ 4-25.1. Farm wineries; licenses granted by Commission; tax. —A. The Commission may grant farm winery licenses, which shall authorize the licensees to manufacture wine containing fourteen per centum or less of alcohol by volume and to sell, deliver or ship such wine, in accordance with regulations of the Commission, in barrels, bottles or other closed containers, to the Commission, to persons licensed under the provisions of this chapter to sell the wine so manufactured at wholesale or retail for the purpose of resale . . . or to persons outside of Virginia. . . .

B. No more than twenty-five per centum of the fruits, fruit juices or other agricultural products used by the owner or lessee of a farm winery shall be grown or produced outside this State. However, upon petition by the Department of Agriculture and Consumer Services, the Commission is authorized to permit the use of a greater quantity of out-of-state products if supplies grown or produced in this State are insufficient for a person holding a farm winery license to achieve the level of production which otherwise could be anticipated during a given license year.

....

D. No state alcoholic beverage tax shall be levied upon wine manufactured under a farm winery license.

WASHINGTON**WASH. REV. CODE ANN. (Supp. 1983-1984)****§ 66.04.010. Definitions.**

In this title, unless the context otherwise requires:

....

(33) "Domestic winery" means a place where wines are manufactured or produced within the State of Washington.

....

(36) "Wine wholesaler" means a person who buys wine from a vintner or winery located either within or beyond the boundaries of the state for the purpose of selling the same not in violation of this title, or who represents such vintner or winery as agent.

**§ 66.24.170 Domestic winery license—Fee—Report—
Wine wholesaler's and retailer's licenses included**

(1) There shall be a license to domestic wineries; fee to be computed only on the liters manufactured: One hundred thousand liters or less per year, one hundred dollars per year; over one hundred thousand liters to seven hundred fifty thousand liters per year, four hundred dollars per year; and over seven hundred fifty thousand liters per year, eight hundred dollars per year.

....

(3) Any domestic winery licensed under this section shall also be considered as holding for the purposes of selling wines of its own production, a current wine wholesaler's license under RCW 66.24.200 and a wine retailer's license, class F, under RCW 66.24.370 without further application or fee. Any winery operating as a wholesaler or retailer under this subsection shall comply with the applicable laws and rules relating to such wholesalers and retailers.

LIQ. CONT. L. SERV. (CCH) Washington

[¶ 7397]

**§ 66.24.210 [Tax on wines sold to retail licensees]—
Imposition and collection of tax—Report—Penalty.**
(1) There is hereby imposed upon all wines sold to wine
wholesalers and the Washington state liquor control board,
within the state a tax at the rate of twenty and one-fourth cents
per liter

[¶ 7398]

(2) An additional tax is imposed equal to the rate specified
in RCW 82.02.030 [seven percent] multiplied by the tax pay-
able under subsection (1) of this section. . . .

WISCONSIN

WISC. STAT. ANN. (West Supp. 1982-1983)

§ 139.03 Liquor tax

An occupational tax is imposed upon the selling of intoxicating liquor as follows:

(2m) The rate of such tax is * * * \$3.25 per wine gallon on intoxicating liquor, except wine containing not in excess of 21% of alcohol by volume and intoxicating liquor taxed under sub. (2t) or (2w), containing 0.5% or more of alcohol by volume, and is computed in accordance with the following tables, using whichever table produces the least amount of tax: [See Figures 139.03(2m)(a) and (b) following]

Figure 139.03(2m)(a)

Quantity in Wine Gallons	Quantity in Ounces	Tax when alco- holic content is 1/2% or more by volume
Up to and including 1/64 of a gallon	Up to and including 2	* * *
		<u>\$.05075</u>
More than 1/64 of a gallon to and including 1/32 of a gallon	More than 2 to and includ- ing 4	* * *
		<u>.1015</u>
More than 1/32 gallon to and including 1/16 of a gallon	More than 4 to and includ- ing 8	* * *
		<u>.203</u>
More than 1/16 gallon and in- cluding 1/10 gallon	More than 8 to and includ- ing 12.8	* * *
		<u>.325</u>
More than 1/10 gallon to and including 1 pint	More than 12.8 to and in- cluding 16	* * *
		<u>.406</u>
More than 1 pint to and in- cluding 1/5 gallon	More than 16 to and in- cluding 25.6	* * *
		<u>.65</u>
More than 1/5 gallon to and including 1 quart	More than 25.6 to and in- cluding 32	* * *
		<u>.8125</u>
More than 1 quart to and in- cluding 1/2 gallon	More than 32 to and in- cluding 64	* * *
		<u>1.625</u>
More than 1/2 gallon to and in- cluding 1 gallon	More than 64 to and in- cluding 128	* * *
		<u>3.25</u>

Figure 130.03(2m)(b)

Quantity in liters

Tax when alcoholic content
is 1/2% or more by volume

50	milliliters	*** \$.04293
200	milliliters	*** 17172
500	milliliters	*** .4293
750	milliliters	*** .64396
1	liter	*** .8586
1.75	liters	*** 1.50255

Deletions are indicated by asterisks ***

Act of July 1, 1983, Act 27, 1983 New Laws Page 45

SECTION 1494m. 139.03(2t) of the statutes is amended to read: 139.03 (2t) The rate of tax, effective on June 1, 1982, the first day of the 2nd month beginning after publication of this act (1983), and thereafter, is \$4 \$1.65 per wine gallon on intoxicating liquor, containing 0.5% or more of alcohol by volume, manufactured or distilled in this state by pollution control facilities as defined in S-66-521(2)(h) or from whey which is produced in this state, except that beginning with June 1, 1982, alcohol manufactured or distilled in this state by pollution control facilities as defined under S-66-521(2)(h) from brewing wastes that are produced in this state is not subject to the tax under this subsection. The tax shall be computed in accordance with the following table and the department of revenue shall calculate the equivalent rates for metric containers: [See Figure 139.03(2t) following]

Figure: 139.03 (2t)

Quantity in Wine Gallons	Quantity in Ounces	Tax
Up to and including 1/64 of a gallon	Up to and includ- ing 2	\$.015625 \$.025781
More than 1/64 of a gallon to and including 1/32 of a gallon	More than 2 to and including 4	.03125 .051563
More than 1/32 gallon to and including 1/16 of a gallon	More than 4 to and including 8	.0625 .103125
More than 1/16 gallon to and including 1/10 gallon	More than 8 to and including 12.8	.10 .165
More than 1/10 gallon to and including 1 pint	More than 12.8 to and including 16	.125 .20625
More than 1 pint to and including 1/5 gallon	More than 16 to and including 25.6	.20 .33
More than 1/5 gallon to and including 1 quart	More than 25.6 to and including 32	.25 .4125
More than 1 quart to and including 1/2 gallon	More than 32 to and including 64	.50 .825
More than 1/2 gallon to and including 1 gallon	More than 64 to and including 128	.00 .165

(2w) The rate of tax, effective from June 1, 1982, to May 31, 1983, is \$2.25 per wine gallon on intoxicating liquor containing 0.5% or more of alcohol by volume manufactured or distilled in this state from brewing wastes that are produced in this state. The tax shall be computed in accordance with the following tables, using whichever table produces the least amount of tax, except that the rate of tax effective on June 1, 1983, shall be computed in accordance with s. 139.03(2m)(a) (figure) and (b) (figure): [See Figures 139.03(2w)(a) and (b) following]

Figure: 139.0(2w)(a)

Quantity in Wine Gallons	Quantity in Ounces	Tax when alcoholic content is 1/4% or more by volume
Up to and including 1/64 of a gallon	Up to and includ- ing 2	\$.035156
More than 1/64 of a gallon to and including 1/32 of a gallon	More than 2 to and including 4	.070312
More than 1/32 gallon to and including 1/16 of a gallon	More than 4 to and including 8	.140624
More than 1/16 gallon to and including 1/10 gallon	More than 8 to and including 12.8	.225
More than 1/10 gallon to and including 1 pint	More than 12.8 to and including 16	.281248
More than 1 pint to and including 1/5 gallon	More than 16 to and including 25.6	.45
More than 1/5 gallon to and including 1 quart	More than 25.6 to and including 32	.562496
More than 1 quart to and including 1/2 gallon	More than 32 to and including 64	1.125
More than 1/2 gallon to and including 1 gallon	More than 64 to and including 128	2.25

Figure: 139.0(2w)(b)

Quantity in Liters		Tax when alcoholic content is 1/4% or more by volume
50	milliliters	\$.029726
200	milliliters	.1189
500	milliliters	.29726
750	milliliters	.44589
1	liter	.59452
1.75	liters	1.0404